



# **Departmental Quarterly Performance Report**

## **AUDIT AND MANAGEMENT SERVICES**

**FY 2004  
Quarter 2**

<b>I.</b>	<b>Performance Initiatives</b>	<b>Pages 2-3</b>
<b>II.</b>	<b>Personnel Status</b>	<b>Page 4</b>
<b>III.</b>	<b>Financial Performance</b>	<b>Page 5</b>
<b>IV.</b>	<b>Department Director Review</b>	<b>Page 6</b>

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**Department Name: AUDIT AND MANAGEMENT SERVICES**  
**Reporting Period: FY 2004 – Quarter 2**

**MAJOR PERFORMANCE INITIATIVES**

**Describe Key Initiatives and Status**

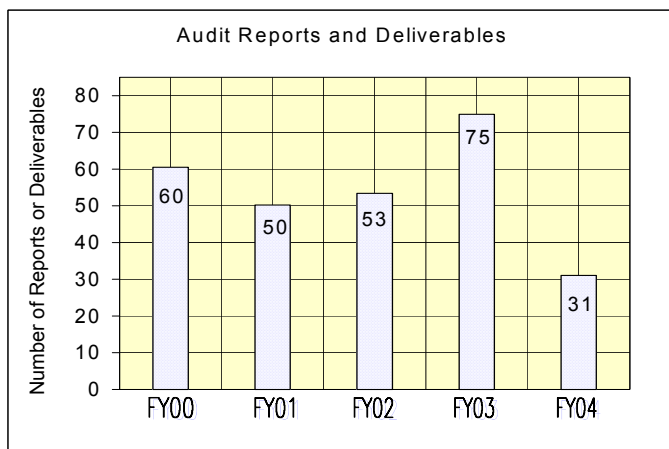
Check all that apply

Initiatives

- Complete 75% of planned audits annually or issue no less than 50 audit reports.
- Complete risk assessment analysis and develop audit plan during second quarter.

Status:

- Through March 31, 2004, we issued 31 audit reports, including 16 this quarter, as depicted below with comparable historical data.
  - Seven audits were conducted to determine propriety of telecommunications taxes and other fees remitted to the County, resulting in assessments totaling \$1,782,857.
  - Monies collected this quarter from prior audit assessments total \$588,700.
  - Completed an operational audit of MIA's aircraft fueling facility resulting in recommendations to strengthen control over access and distribution of jet fuel, as well as identifying abusive contractor payment practices and inadequate oversight of maintenance projects, resulting in the implementation of enhanced review and cost controls by the Aviation Department.
  - Completed ETSD Business Office Finance Unit Collections Management operational review, which identified significant opportunities for streamlining and reducing IT and telephone billing costs.



☒ *Strategic Plan – ES8-1*

☒ *Business Plan*  
☐ *Budgeted Priorities*  
☐ *Customer Service*  
☐ *ECC Project*  
☐ *Workforce Dev.*  
☐ *Audit Response*  
☐ *Other* \_\_\_\_\_  
 (Describe)

Initiatives

- Conduct 60% follow-up audits on the annual audit Plan.
- Issue at least 25% of audit reports within 90 days of fieldwork completion.
- Provide support services to various County Departments.

Status:

- Two follow-up audits were issued according to Plan.
- Four of 16 audit reports released this quarter were issued within 90 days of fieldwork completion.
- Provided audit assistance to external auditors conducting examinations at Finance Department.
- Ongoing audit between PHT and University of Miami to assess propriety of payments, making constructive recommendations to improve contracting process.
- Operational audits are in progress at GSA Risk Management, WASD and Aviation to identify areas for improvement (workflow processes, productivity, etc.).

☒ *Strategic Plan – ES1-1*

☒ *Business Plan*  
☐ *Budgeted Priorities*  
☒ *Customer Service*  
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☐ *Other* \_\_\_\_\_  
 (Describe)

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<p><u>Initiatives</u></p> <ul style="list-style-type: none"> <li>• Provide access to audit information on website by 9/30/04.</li> </ul> <p><u>Status:</u></p> <ul style="list-style-type: none"> <li>• Efforts continue toward developing Department web site on Metronet in coordination with Communications Department.</li> </ul>	<p><u>X</u> Strategic Plan – ES2-1</p> <p><u>X</u> Business Plan</p> <p>___ Budgeted Priorities</p> <p>___ Customer Service</p> <p>___ Workforce Dev.</p> <p>___ ECC Project</p> <p>___ Audit Response</p> <p>___ Other _____ (Describe)</p>
<p><u>Initiatives</u></p> <ul style="list-style-type: none"> <li>• Provide 40 hours of Continuing Professional Education annually to every auditor.</li> <li>• Conduct quarterly staff meetings.</li> <li>• Conduct annual evaluations within 30 days after due date.</li> <li>• Increase staff certified.</li> <li>• Upgrade new auditor training.</li> <li>• Fill Deputy Director position.</li> </ul> <p><u>Status:</u></p> <ul style="list-style-type: none"> <li>• Conducted staff meeting this quarter to apprise staff of current developments.</li> <li>• Recruitment is underway to fill Deputy Director position.</li> <li>• Provided each staff with 4 hours of Continuing Professional Education through in-house technical/business training.</li> <li>• Planning underway for additional training scheduled for 3<sup>rd</sup> and 4<sup>th</sup> quarters.</li> <li>• Approximately 54% (8 of 13) of annual evaluations due this quarter were conducted within 30 days after due date.</li> </ul>	<p><u>X</u> Strategic Plan – ES5-2 and 5-4</p> <p><u>X</u> Business Plan</p> <p>___ Budgeted Priorities</p> <p>___ Customer Service</p> <p>___ Workforce Dev.</p> <p>___ ECC Project</p> <p>___ Audit Response</p> <p>___ Other _____ (Describe)</p>

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**PERSONNEL SUMMARY**

***A. Filled/Vacancy Report***

NUMBER OF FULL-TIME POSITIONS*	Filled as of September 30 of Prior Year	Current Year Budget	Number of Filled and Vacant positions at the end of 2nd quarter							
			Quarter 1		Quarter 2		Quarter 3		Quarter 4	
			Filled	Vacant	Filled	Vacant	Filled	Vacant	Filled	Vacant
	53	54	51	3	51	3				

**Notes:**

***B. Key Vacancies***

- This quarter-end, 51 of 54 budgeted positions are filled.

***C. Turnover Issues***

***D. Skill/Hiring Issues***

- Because of the Residency Ordinance, the Department has been negatively impacted in hiring quality audit staff at the upper management level.

***E. Part-time, Temporary and Seasonal Personnel***

***(Including the number of temporaries long-term with the Department)***

***F. Other Issues***

- Concerned about the loss of 5 audit positions, which will impact the Department's ability to adequately address significant County-wide risks.

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**FINANCIAL SUMMARY**

(All Dollars in Thousands)

	PRIOR YEAR Actual	Total Annual Budget	Quarter 2		Year-to-date			
			Budget	Actual	Budget	Actual	\$ Variance	% of Annual Budget
<b>Revenues</b>								
General Fund	\$ 1,985	\$ 3,374	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Charges for Audit Services	1,150	1,100	-	-	-	-	-	0.0%
Tax Recoveries	850	-	-	-	-	-	-	0.0%
Carryover	87	-	-	-	-	-	-	0.0%
<b>Total</b>	<b>\$ 4,072</b>	<b>\$ 4,474</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Expense</b>								
Salary and Fringes	\$ 3,838	\$ 4,201	\$ 1,050	\$ 1,011	\$ 2,100	\$ 2,060	\$ (40)	49.0%
Other Operating	195	240	60	\$ 42	120	60	(60)	25.0%
Capital	39	33	8	\$ 12	16	25	9	75.8%
<b>Total</b>	<b>\$ 4,072</b>	<b>\$ 4,474</b>	<b>\$ 1,118</b>	<b>\$ 1,065</b>	<b>\$ 2,236</b>	<b>\$ 2,145</b>	<b>\$ (91)</b>	

**Notes on Financial and Personnel Information:**

**Equity in pooled cash (for proprietary funds only)**

Fund/ Subfund	Prior Year	Projected at Year-end as of			
		Quarter 1	Quarter 2	Quarter 3	Quarter 4
		N/A	N/A	N/A	N/A
<b>Total</b>		N/A	N/A	N/A	N/A

**Comments:**

(Explain variances, discuss significant in-kind services, provide status of aged receivables at 30-60-90+ days and those scheduled for write-off, if applicable)

Aged 90+ receivables include \$850,000 in telecommunications tax recoveries that are in litigation; \$500,000 due from MDHA and MDAD for audit services rendered in FY 03. Collection is anticipated no later than the 3<sup>rd</sup> quarter for inter-departmental billings. Collection of delinquent tax recoveries is expected by 9/04.

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### ***STATEMENT OF PROJECTION AND OUTLOOK***

The Department projects to be within authorized budgeted expenditures and projects that available revenues will exceed expenses except as noted below:

Notes and Issues:

### **DEPARTMENT DIRECTOR REVIEW**

The Department Director has reviewed this report in its entirety and agrees with all information presented including the statement of projection and outlook.

\_\_\_\_\_  
*Cathy Jackson*

Cathy Jackson  
Department Director

Date 4/22/04